

**Taxation and Revenue Law  
Examination March 2021**

**Examiner's Comments**

General observations

1. Fifty two students sat the examination. One student received a distinction (2%), 12 students received a credit (24%) and 30 students received a pass (58%). 9 students failed. 7 of those students received marks between 40 and 48.
2. The failure rate was slightly higher than previous terms. The weekend schools were the only classes this term during which face to face teaching took place and primarily involved problem solving. Despite this the attendance at weekend schools was poor and may be an explanation for the higher failure rate.
3. Students in their answers often had an unfortunate habit of restating the problem rather than answering the question.
4. For example a question might require a student to determine if a taxpayer was an Australian resident or foreign resident and the tax implications that flowed from their conclusion (that the taxpayer was an Australian resident or foreign resident) based on the facts in the question. The student purported to answer the question by merely restating the question: IF the taxpayer was a resident the taxpayer would be taxable on all worldwide income, whilst IF the taxpayer was a foreign resident the taxpayer would only be taxable on Australian sourced income.
5. It was interesting to note that students who did poorly in the assignment question often also did poorly in the examination.
6. As the examination was a confidential examination these comments cannot identify the specific issues in the questions.

Questions

7. There were four questions. Each question was compulsory and of equal marks. The questions were of a problem type. The questions generally covered the whole of the syllabus including some aspects dealt with in the assignment question.

Dated: 22 March 2021